

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Middlebury Community Schools (2275)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,403,220	\$1,456,246	\$1,468,895	\$1,520,889	2.03%	3.54%
Non - Certified Salaries	120	\$673,006	\$666,948	\$688,444	\$747,055	2.64%	8.51%
Group Health Insurance	222	\$289,899	\$274,277	\$266,499	\$289,905	0.00%	8.78%
Teacher Retirement Fund, After 7-1-95	216	\$123,204	\$126,474	\$139,646	\$144,640	4.09%	3.58%
Social Security Certified	212	\$99,311	\$104,491	\$105,877	\$111,086	2.84%	4.92%
Public Employees Retirement Fund	214	\$77,808	\$94,310	\$96,331	\$104,398	7.63%	8.37%
Social Security Noncertified	211	\$49,248	\$49,662	\$50,171	\$54,810	2.71%	9.25%
Other Employee Benefits	241 - 290	\$13,063	\$14,116	\$13,505	\$25,241	17.90%	86.91%
Travel	580	\$18,447	\$21,310	\$20,082	\$21,288	3.64%	6.00%
Operational Supplies	611	\$7,607	\$8,358	\$14,828	\$16,903	22.09%	13.99%
Overtime Salaries	140	\$0	\$965	\$5,432	\$8,821	NA	62.40%
Group Accident Insurance	223	\$5,553	\$6,549	\$6,345	\$6,312	3.25%	-0.52%
Workers Compensation Insurance	225	\$1,799	\$8,696	\$5,569	\$4,548	26.09%	-18.34%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,896	\$7,475	\$4,168	\$4,301	-11.13%	3.19%
Other Group Insurance Authorized by Statute	224	\$4,446	\$4,485	\$3,750	\$3,984	-2.71%	6.21%
Group Life Insurance	221	\$2,423	\$2,392	\$2,451	\$2,449	0.27%	-0.07%
Other Professional and Technical Services	319	\$2,110	\$2,160	\$3,266	\$2,212	1.19%	-32.27%
Student Instructional Support Total		\$2,778,040	\$2,848,914	\$2,895,261	\$3,068,842	2.52%	6.00%

Student Academic Achievement

Certified Salaries	110	\$12,178,235	\$12,626,715	\$12,542,307	\$12,843,218	1.34%	2.40%
Non - Certified Salaries	120	\$1,240,265	\$1,347,061	\$1,713,282	\$1,810,721	9.92%	5.69%
Group Health Insurance	222	\$1,720,657	\$1,640,724	\$1,597,350	\$1,639,670	-1.20%	2.65%
Transfer Tuition to Other School Corps Within State	561	\$1,744,672	\$1,889,535	\$1,702,131	\$1,562,062	-2.73%	-8.23%
Teacher Retirement Fund, After 7-1-95	216	\$816,839	\$857,471	\$879,617	\$963,389	4.21%	9.52%
Social Security Certified	212	\$889,267	\$925,471	\$916,336	\$941,906	1.45%	2.79%
Textbooks	630	\$36,129	\$340,976	\$150,532	\$680,294	108.31%	351.93%
Licensed Employees	135	\$322,389	\$273,922	\$284,667	\$352,049	2.22%	23.67%
Operational Supplies	611	\$228,085	\$178,785	\$195,283	\$213,751	-1.61%	9.46%
Other Supplies and Materials	615, 660 - 689	\$174,493	\$228,604	\$201,922	\$204,098	4.00%	1.08%
Public Employees Retirement Fund	214	\$156,155	\$173,726	\$191,938	\$192,131	5.32%	0.10%

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Other Employee Benefits	241 - 290	\$121,031	\$130,001	\$230,081	\$191,692	12.18%	-16.68%
Content	747	\$179,644	\$121,632	\$145,399	\$163,146	-2.38%	12.21%
Social Security Noncertified	211	\$90,355	\$97,176	\$128,097	\$136,221	10.81%	6.34%
Teacher Retirement Fund, Prior to 7-1-95	215	\$129,802	\$132,072	\$121,472	\$108,810	-4.31%	-10.42%
Instruction Services	311	\$9,917	\$45,364	\$45,000	\$76,618	66.72%	70.26%
Travel	580	\$54,351	\$47,510	\$65,411	\$64,200	4.25%	-1.85%
Instructional Programs Improvement Services	312	\$47,085	\$87,010	\$53,840	\$53,342	3.17%	-0.92%
Workers Compensation Insurance	225	\$30,934	\$31,176	\$29,923	\$47,389	11.25%	58.37%
Connectivity	744	\$62,414	\$96,251	\$106,268	\$44,693	-8.01%	-57.94%
Other Professional and Technical Services	319	\$36,610	\$26,227	\$38,007	\$44,337	4.90%	16.66%
Group Accident Insurance	223	\$35,566	\$43,464	\$40,807	\$40,151	3.08%	-1.61%
Library Books	640	\$47,068	\$46,757	\$57,981	\$39,461	-4.31%	-31.94%
Other Group Insurance Authorized by Statute	224	\$37,847	\$43,622	\$35,557	\$35,364	-1.68%	-0.54%
Group Life Insurance	221	\$18,325	\$18,814	\$18,924	\$19,065	1.00%	0.75%
Equipment	730	\$10,361	\$24,059	\$280	\$18,692	15.90%	6586.59%
Student Transportation Services	510	\$5,423	\$39,130	\$23,613	\$16,439	31.95%	-30.38%
Transfer Tuition to Private Sources	563	\$0	\$1,375	\$15,337	\$12,375	NA	-19.31%
Repairs and Maintenance Services	430	\$5,613	\$6,007	\$12,786	\$9,445	13.89%	-26.13%
Telecommunications Equipment	745	\$43,404	\$43,816	\$220	\$3,337	-47.34%	1418.23%
Board of Education Services	318	\$0	\$0	\$11,046	\$3,248	NA	-70.60%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$3,187	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$2,000	\$2,461	NA	23.05%
Seldom or Non-recurring Fines	825	\$282	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$675	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$6,330	\$4,403	\$1,308	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$184	\$210	\$220	\$0	-100.00%	-100.00%
Entertainment	240	\$38,628	\$15,241	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$4,954	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$0	\$2,291	\$7,376	\$0	NA	-100.00%
Wireless Equipment	743	\$0	\$5,950	\$7,450	\$0	NA	-100.00%
Dues and Fees	810	\$0	\$1,250	\$2,331	\$0	NA	-100.00%
Student Academic Achievement Total		\$20,523,987	\$21,593,801	\$21,576,100	\$22,536,962	2.37%	4.45%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational							
Non - Certified Salaries	120	\$3,054,965	\$2,972,674	\$3,080,526	\$3,284,113	1.82%	6.61%
Light and Power - Other Than Heating and Cooling	625	\$927,888	\$846,732	\$1,017,009	\$971,848	1.16%	-4.44%
Food Purchases	614	\$855,690	\$820,936	\$848,902	\$881,195	0.74%	3.80%
Certified Salaries	110	\$383,277	\$414,233	\$443,722	\$467,968	5.12%	5.46%
Vehicles	731	\$333,443	\$392,859	\$420,754	\$442,414	7.33%	5.15%
Public Employees Retirement Fund	214	\$379,261	\$411,721	\$420,503	\$439,000	3.72%	4.40%
Repairs and Maintenance Services	430	\$403,874	\$460,610	\$466,134	\$343,999	-3.93%	-26.20%
Group Health Insurance	222	\$260,489	\$259,509	\$261,528	\$329,232	6.03%	25.89%
Insurance	520	\$199,151	\$224,547	\$219,115	\$322,135	12.78%	47.02%
Operational Supplies	611	\$241,613	\$277,712	\$296,177	\$277,249	3.50%	-6.39%
Social Security Noncertified	211	\$251,515	\$247,365	\$249,926	\$264,746	1.29%	5.93%
Heating and Cooling for Buildings - Gas	622	\$219,994	\$312,487	\$275,236	\$210,250	-1.13%	-23.61%
Gasoline and Lubricants	613	\$363,935	\$312,954	\$259,494	\$176,703	-16.53%	-31.91%
Water and Sewage	411	\$107,065	\$115,864	\$133,392	\$137,952	6.54%	3.42%
Workers Compensation Insurance	225	\$80,166	\$57,530	\$73,832	\$105,533	7.11%	42.94%
Board of Education Services	318	\$55,542	\$88,627	\$66,932	\$73,989	7.43%	10.54%
Other Professional and Technical Services	319	\$37,907	\$37,044	\$20,261	\$63,467	13.75%	213.25%
Dues and Fees	810	\$61,304	\$59,382	\$64,286	\$61,266	-0.02%	-4.70%
Removal of Refuse and Garbage	412	\$31,922	\$31,618	\$31,108	\$35,440	2.65%	13.93%
Telephone	531	\$18,757	\$20,416	\$21,684	\$31,179	13.55%	43.79%
Other Purchased Services	593	\$7,381	\$5,369	\$15,461	\$24,571	35.07%	58.92%
Content	747	\$17,728	\$26,834	\$25,238	\$20,098	3.19%	-20.37%
Social Security Certified	212	\$11,418	\$11,597	\$17,262	\$20,064	15.13%	16.23%
Travel	580	\$15,045	\$14,737	\$28,722	\$20,022	7.41%	-30.29%
Other Employee Benefits	241 - 290	\$1,756	\$32,245	\$24,307	\$17,821	78.49%	-26.69%
Tires and Repairs	612	\$27,275	\$26,513	\$25,899	\$15,856	-12.68%	-38.78%
Data Processing Services	316	\$5,401	\$9,705	\$5,758	\$14,006	26.90%	143.27%
Staff Services	314	\$13,157	\$12,860	\$10,772	\$12,821	-0.64%	19.02%
Advertising	540	\$4,095	\$7,612	\$10,849	\$11,364	29.07%	4.74%
Teacher Retirement Fund, After 7-1-95	216	\$211	\$284	\$9,275	\$9,426	158.59%	1.62%
Board Member Compensation	115	\$9,000	\$10,000	\$10,000	\$9,000	0.00%	-10.00%
Group Accident Insurance	223	\$7,855	\$8,889	\$8,513	\$8,287	1.35%	-2.65%

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Overtime Salaries	140	\$19,772	\$20,137	\$9,390	\$7,037	-22.76%	-25.05%
Printing and Binding	550	\$21	\$0	\$1,099	\$6,713	320.90%	510.72%
Instructional Programs Improvement Services	312	\$8,367	\$4,769	\$8,396	\$6,456	-6.28%	-23.10%
Postage and Postage Machine Rental	532	\$4,214	\$6,070	\$4,188	\$5,301	5.90%	26.57%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$4,850	NA	NA
Equipment	730	\$18,406	(\$2,647)	\$39,434	\$4,441	-29.92%	-88.74%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,782	\$3,856	\$3,847	\$3,841	0.39%	-0.15%
Bank Service Charges	871	\$5,355	\$5,126	\$3,145	\$2,899	-14.22%	-7.83%
Periodicals	650	\$3,072	\$907	\$1,516	\$2,243	-7.56%	48.00%
Group Life Insurance	221	\$1,997	\$2,014	\$2,045	\$2,126	1.58%	3.95%
Other Purchased Property Services	490 - 499	\$356	\$380	\$2,120	\$892	25.83%	-57.92%
Other Group Insurance Authorized by Statute	224	\$1,252	\$838	\$547	\$470	-21.72%	-14.08%
Student Transportation Services	510	\$3,249	\$15,671	\$1,858	\$171	-52.12%	-90.82%
Unemployment Insurance	230	\$55	\$5,565	\$1,526	\$60	2.03%	-96.09%
Entertainment	240	\$29,728	\$7,802	\$6,111	\$0	-100.00%	-100.00%
Seldom or Non-recurring Fines	825	\$558	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$1,296	\$2,027	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$0	\$0	\$463	\$0	NA	-100.00%
Overhead and Operational Total		\$8,489,558	\$8,603,977	\$8,948,262	\$9,150,515	1.89%	2.26%
Non Operational							
Redemption of Principal	831	\$4,115,853	\$4,657,839	\$4,888,033	\$6,276,807	11.13%	28.41%
Interest	832	\$3,670,511	\$3,283,358	\$3,253,588	\$2,742,606	-7.03%	-15.71%
Buildings	720	\$620,576	\$2,505,534	\$1,000,423	\$904,785	9.88%	-9.56%
Rentals	440	\$521,592	\$449,895	\$521,528	\$410,950	-5.79%	-21.20%
Certified Salaries	110	\$258,789	\$259,431	\$327,747	\$344,250	7.39%	5.04%
Equipment	730	\$244,365	\$282,794	\$229,910	\$239,104	-0.54%	4.00%
Non - Certified Salaries	120	\$85,327	\$82,753	\$87,722	\$109,057	6.33%	24.32%
Computer Hardware	741	\$2,765	\$181,013	\$242,458	\$56,352	112.48%	-76.76%
Improvements Other Than Buildings	715	\$1,120	\$91,792	\$60,723	\$31,436	130.17%	-48.23%
Public Employees Retirement Fund	214	\$14,117	\$16,102	\$16,794	\$17,585	5.64%	4.71%
Teacher Retirement Fund, After 7-1-95	216	\$10,976	\$9,689	\$15,849	\$17,237	11.94%	8.76%
Social Security Noncertified	211	\$15,368	\$14,818	\$15,191	\$17,200	2.86%	13.23%

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Social Security Certified	212	\$10,527	\$10,305	\$14,994	\$16,083	11.18%	7.26%
Repairs and Maintenance Services	430	\$4,158	\$1,109	\$25,930	\$9,863	24.10%	-61.96%
Group Health Insurance	222	\$7,185	\$6,723	\$6,233	\$8,735	5.00%	40.13%
Operational Supplies	611	\$6,644	\$1,821	\$3,318	\$7,388	2.69%	122.66%
Bank Service Charges	871	\$1,500	\$3,000	\$3,000	\$3,000	18.92%	0.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,452	\$1,720	\$1,989	\$1,955	7.72%	-1.70%
Other Professional and Technical Services	319	\$11,920	\$8,125	\$4,098	\$1,505	-40.39%	-63.28%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$1,410	NA	NA
Workers Compensation Insurance	225	\$84	\$1,665	\$889	\$816	76.56%	-8.20%
Other Employee Benefits	241 - 290	\$735	\$753	\$793	\$771	1.20%	-2.74%
Group Accident Insurance	223	\$304	\$402	\$337	\$328	1.87%	-2.59%
Seldom or Non-recurring Fines	825	\$0	\$0	\$0	\$270	NA	NA
Other Group Insurance Authorized by Statute	224	\$250	\$250	\$238	\$250	0.04%	5.25%
Group Life Insurance	221	\$142	\$142	\$132	\$142	-0.04%	7.58%
Dues and Fees	810	\$262	\$47,471	\$0	\$0	-100.00%	NA
Advertising	540	\$0	\$31,818	\$0	\$0	NA	NA
Instruction Services	311	\$0	\$2,047	\$4,100	\$0	NA	-100.00%
Non Operational Total		\$9,606,523	\$11,952,369	\$10,726,017	\$11,219,884	3.96%	4.60%
Grand Total		\$41,398,109	\$44,999,060	\$44,145,640	\$45,976,203	2.66%	4.15%